

**EXHIBIT B**

**SUMMARY OF PROFESSIONAL SERVICES RENDERED BY PROJECT CATEGORY  
BY DORSEY & WHITNEY LLP ON BEHALF OF THE DEBTORS FOR THE FIFTH  
INTERIM FEE PERIOD AND THE RETENTION PERIOD**

**Compensation by Matter**

<b>Task Code</b>	<b>Matter Description</b>	<b>Total Fifth Interim Hours</b>	<b>Total Fifth Interim Compensation</b>	<b>Total Retention Period Hours</b>	<b>Total Retention Period Compensation<sup>11</sup></b>
1	Asset Analysis and Recovery	0	\$0	21.20	\$7,231.95
2	Asset Disposition/Sales	0	\$0	2.00	\$619.20
3	Business Operations and Advice	1.30	\$637.65	47.90	\$15,423.30
4	Case Administration	10.80	\$6,658.20	46.60	\$22,632.75
7	Fee and Employment Applications	0	\$0	62.40	\$15,826.95
8	Fee and Employment Objections	0	\$0	19.60	\$5,617.80
9	Financing	0	\$0	0.40	\$196.20
10	Plan, Disclosure Statement and Confirmation Matters	0	\$0	0.50	\$198.00
11	Plan Supplement Documents	0	\$0	4.40	\$1,125.00
12	Relief from Stay Proceedings	0	\$0	0.80	\$392.40
17	PLS Litigation	58.70	\$27,065.70	1,704.50	\$542,642.73
18	Litigation (Other)	9.40	\$2,107.80	40.60	\$12,536.55
19	Government/Regulatory	0	\$0	632.50	\$180,492.75
20	Customer and Vendor Matters	0.30	\$63.45	0.30	\$63.45
22	Communications with Creditors	0	\$0	1.10	\$539.55
23	Meeting of Creditors	0	\$0	0.60	\$294.30
24	Employee Matters	5.70	\$2,249.55	6.30	\$2,500.65
25	Discovery or Rule 2004 Requests	0	\$0	4.00	\$1,609.20

<sup>11</sup> All fees listed, unless otherwise indicated, are after application of a 10 percent discount. Additionally, amounts listed here reflect previous amounts set forth in the Fee Applications and do not reflect reductions in fees as a result of settlement of U.S. Trustee objections or reductions of fees made by the Court.

26	Schedules and Statements	0	\$0	0.20	\$98.10
27	First Day Motions and Hearings	0	\$0	29.60	\$9,597.60
30	For all Matters Related to the Examiner	0	\$0	0.30	\$71.55
<b>Total Fees Incurred</b>		<b>86.20</b>	<b>\$38,782.35</b>	<b>2,625.50</b>	<b>\$819,709.98</b>